

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement Of Profit or Loss
For The Period Ended 31 May 2017
(The figures have not been audited)

	(Unaudited) Current 2 months Period Ended 31/05/2017 RM'000	(Unaudited) Preceding 2 months Corresponding Period Ended 31/05/2016 RM'000	(Unaudited) 17 months To Date Ended 31/05/2017 RM'000	(Unaudited) Preceding 17 months Corresponding Period Ended 31/05/2016 RM'000
Continuing operations				
Revenue	1,948	N/A	20,159	N/A
Cost of sales	(372)	N/A	(6,357)	N/A
Gross profit	1,576	N/A	13,802	N/A
Interest income	269	N/A	2,083	N/A
Other income	13	N/A	122	N/A
Other expenditure	(1,313)	N/A	(13,372)	N/A
Depreciation and amortisation	(378)	N/A	(3,689)	N/A
Finance costs	-	N/A	(20)	N/A
Impairment loss on development costs	-	N/A	(290)	N/A
Loss on disposal of property, plant and equipment	-	N/A	(27)	N/A
Loss on disposal of subsidiary	-	N/A	(126)	N/A
Loss on winding up of subsidiary	-	N/A	(12)	N/A
Property, plant and equipment written off	(1)	N/A	(180)	N/A
Share of loss in associate	(3)	N/A	(15)	N/A
Profit / (Loss) before taxation	163	N/A	(1,724)	N/A
Income tax credit / (expense)	48	N/A	(221)	N/A
Profit / (Loss) for the period	211	N/A	(1,945)	N/A
Profit / (Loss) attributable to: Owners of the Company	211	N/A	(1,945)	N/A
Earnings / (Loss) per Share Attributable to Owners of the Company:				
- Basic (Sen)	30	0.13	N/A	(1.20)
- Diluted (Sen)	30	N/A	N/A	N/A

Due to change in financial year end from 31 December 2016 to 31 May 2017, the results for corresponding 2 months and 17 months period in preceding year were not presented.

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement Of Comprehensive Income
For The Period Ended 31 May 2017
(The figures have not been audited)

	(Unaudited) Current 2 months Period Ended 31/05/2017 RM'000	(Unaudited) Preceding 2 months Corresponding Period Ended 31/05/2016 RM'000	(Unaudited) 17 months To Date Ended 31/05/2017 RM'000	(Unaudited) Preceding 17 months Corresponding Period Ended 31/05/2016 RM'000
Profit / (Loss) for the period	211	N/A	(1,945)	N/A
Other comprehensive expense				
Items that may be reclassified subsequently to profit or loss:				
Available-for-sale financial assets				
- Fair value loss	(3)	N/A	(26)	N/A
Other comprehensive expense, net of tax	(3)	N/A	(26)	N/A
Total comprehensive income / (expense) for the period	208	N/A	(1,971)	N/A
Total Comprehensive income / (expense) for the period attributable to: Owners of the Company	208	N/A	(1,971)	N/A

Due to change in financial year end from 31 December 2016 to 31 May 2017, the results for corresponding 2 months and 17 months period in preceding year were not presented.

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement Of Financial Position
As at 31 May 2017

	Note	(Unaudited) As At 31/05/2017 RM'000	(Audited) As At 31/12/2015 RM'000
ASSETS			
Non-current Assets			
Property, plant & equipment		6,007	8,019
Investment in associate		23	38
Goodwill on consolidation		4,543	4,583
Deferred development cost		5,219	5,911
Copyright license		62	98
Available-for-sale investment	24	3,504	-
Deferred tax assets		5	249
		<u>19,363</u>	<u>18,898</u>
Current Assets			
Trade receivables		1,740	15,006
Other receivables, deposits & prepaid expenses		9,560	759
Tax recoverable		947	838
Cash and cash equivalents		42,197	46,814
		<u>54,444</u>	<u>63,417</u>
TOTAL ASSETS		73,807	82,315
EQUITY AND LIABILITIES			
Equity Attributable to Owners of the Company			
Share capital		17,525	16,271
Share premium		-	1,254
Available-for-sale financial asset reserve		(26)	-
Retained earnings		53,585	56,506
Total Equity		<u>71,084</u>	<u>74,031</u>
Non-current Liabilities			
Term loans	26	-	1,010
Deferred tax liabilities		1,435	1,851
		<u>1,435</u>	<u>2,861</u>
Current Liabilities			
Trade payables		800	3,259
Other payables and accrued expenses		488	1,758
Term loans	26	-	406
		<u>1,288</u>	<u>5,423</u>
Total Liabilities		<u>2,723</u>	<u>8,284</u>
TOTAL EQUITY AND LIABILITIES		73,807	82,315
Net Assets Per Share Attributable to Owners of the Company (Sen)		43.69	45.50

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement of Changes in Equity
For The Period Ended 31 May 2017
(The figures have not been audited)

	<----- Attributable to Owners of the Company ----->				
	Share Capital RM'000	Non Distributable Share Premium RM'000	Non Distributable Available- for-sale Financial Asset Reserve RM'000	Distributable Retained Earnings RM'000	Total Equity RM'000
At 1 January 2016	16,271	1,254	-	56,506	74,031
Loss for the period	-	-	-	(1,945)	(1,945)
Other comprehensive expense	-	-	(26)	-	(26)
Total comprehensive expense for the period	-	-	(26)	(1,945)	(1,971)
Dividend paid	-	-	-	(976)	(976)
	16,271	1,254	(26)	53,585	71,084
Transfer pursuant to S618(2) of Companies Act 2016	1,254	(1,254)	-	-	-
At 31 May 2017	17,525	-	(26)	53,585	71,084

Due to change in financial year end from 31 December 2016 to 31 May 2017, the results for corresponding 17 months period in preceding year were not presented.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 May 2017
(The figures have not been audited)

	(Unaudited)	(Unaudited)
	17 months	Perceding
	To Date Ended	17 months
	31/05/2017	Corresponding
	RM'000	Period Ended
		31/05/2016
		RM'000
Cash Flows from Operating Activities		
Loss before taxation	(1,724)	N/A
Adjustments for:		
Bad Debts written off	62	N/A
Deposits written off	478	N/A
Depreciation and amortisation	3,689	N/A
Finance costs	20	N/A
Impairment loss on development costs	290	N/A
Loss on disposal of property, plant and equipment	27	N/A
Loss on disposal of subsidiary	126	N/A
Loss on winding up of subsidiary	12	N/A
Property, plant and equipment written off	180	N/A
Share of loss in associate	15	N/A
Dividend income from available-for-sale investment	(42)	N/A
Interest income	(2,083)	N/A
Waiver of amount due from former director	(44)	N/A
	<hr/>	<hr/>
Operating profit before working capital changes	1,006	N/A
Receivables	3,913	N/A
Payables	(3,727)	N/A
	<hr/>	<hr/>
Cash generated from operations	1,192	N/A
Interest received	2,083	N/A
Finance cost paid	(20)	N/A
Tax refund	40	N/A
Tax paid	(543)	N/A
	<hr/>	<hr/>
Net cash generated from operating activities	<u>2,752</u>	<u>N/A</u>
Cash flows from investing activities		
Net cash outflow arising on acquisition of subsidiary	(47)	N/A
Net cash inflow arising on disposal of subsidiary	298	N/A
Purchase of property, plant and equipment	(634)	N/A
Purchase of financial asset	(3,529)	N/A
Purchase of intangible asset	(199)	N/A
Development expenditure	(948)	N/A
Dividend received	42	N/A
Proceeds from disposal of property, plant and equipment	40	N/A
	<hr/>	<hr/>
Net cash used in investing activities	<u>(4,977)</u>	<u>N/A</u>
Cash flows from financing activities		
Payment of dividends	(976)	N/A
Repayment of loans and borrowings	(1,416)	N/A
	<hr/>	<hr/>
Net cash used in financing activities	<u>(2,392)</u>	<u>N/A</u>
Net decrease in cash and cash equivalents	(4,617)	N/A
Cash and cash equivalents at beginning of year	<u>46,814</u>	<u>N/A</u>
Cash and cash equivalents at end of year	<u><u>42,197</u></u>	<u><u>N/A</u></u>

M-MODE BERHAD
(Company No. 635759-U)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 May 2017
(The figures have not been audited)

	(Unaudited)	(Unaudited)
	17 months	Preceding
	To Date Ended	17 months
	31/05/2017	Corresponding
	RM'000	Period Ended
		31/05/2016
		RM'000
Cash and cash equivalents at the end of the financial period comprise the following:		
Short-term deposit with fund management companies	26,365	N/A
Fixed deposit with licensed banks	10,500	N/A
Cash and bank balances	5,332	N/A
	42,197	N/A

Due to change in financial year end from 31 December 2016 to 31 May 2017, the results for corresponding 17 months period in preceding year were not presented.

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

Part A - Explanatory Notes Pursuant to MFRS 134 - 31 May 2017

1. Basis of Preparation

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134, Interim Financial Reporting and Chapter 9.22 of the Bursa Malaysia Securities Berhad ("Bursa Securities") Listing Requirements and should be read in conjunction with the Group's audited financial statements for the year ended 31 December 2015. The consolidated financial statements of the Group as at and for the year ended 31 December 2015 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS").

2. Significant Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2015 except for the adoption of the following Amendments and Annual improvements to Standards:

Effective for financial periods beginning on or after 1 January 2016:

Amendments to MFRS 5	Non-current Assets Held for Sale and Discontinued Operations (Annual Improvements 2012-2014 Cycle)
Amendments to MFRS 7	Financial Instruments: Disclosures (Annual Improvements 2012-2014 Cycle)
Amendments to MFRS 10, MFRS 12 and MFRS 128	Investment entities: Applying the Consolidation Exception
Amendments to MFRS 11	Accounting for Acquisitions of Interests in Joint Operations
MFRS 14	Regulatory Deferral Accounts
Amendments to MFRS 101	Presentation of Financial Statements - Disclosure Initiative
Amendments to MFRS 116 and MFRS 138	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 116 and MFRS 141	Agriculture: Bearer Plants
Amendment to MFRS 119	Employee Benefits (Annual Improvements 2012 – 2014 Cycle)
Amendments to MFRS 127	Equity Method in Separate Financial Statements
Amendments to MFRS 134	Interim Financial Reporting (Annual Improvements 2012 – 2014 Cycle)

The adoption of the above pronouncements does not have any material impact on the financial statements of the Group.

As at the date of authorisation of the interim financial report, the following new MFRSs, amendments to MFRSs and IC Interpretations were issued but not yet effective and have not been adopted by the Group:-

		<u>Effective dates for financial periods beginning on or after</u>
Amendments to MFRS 12	Disclosure of Interests in Other Entities (Annual Improvements 2014 – 2016)	1 January 2017
Amendments to MFRS 107	Disclosure Initiative	1 January 2017
Amendments to MFRS 112	Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements 2014 – 2016)	1 January 2018
Amendments to MFRS 2	Classification and Measurement of Share-Based Payment Transaction	1 January 2018
Amendments to MFRS 4	Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts	1 January 2018
MFRS 9	Financial Instruments	1 January 2018
MFRS 15	Revenue from Contracts with Customers	1 January 2018
Amendments to MFRS 128	Investments in Associates and Joint Ventures (Annual Improvements 2014 – 2016)	1 January 2018
Amendments to MFRS 140	Transfer of Investment Property	1 January 2018
IC Interpretations 22	Foreign Currency Transactions and Advance Consideration	1 January 2018
MFRS 16	Leases	1 January 2019
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Effective date yet to be determined by the Malaysian Accounting Standards Board

2. Significant Accounting Policies (continued)

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have a material impact to the financial statements of the Group upon their initial recognition other than the adoption of MFRS 9 Financial Instruments and MFRS 15 Revenue from Contracts with Customers. The Group is currently assessing the impact of these standards and plans to adopt these standards on the respective effective dates.

3. Change of Financial Year End

As announced on 05 April 2016, the Company has changed its financial year end from 31 December to 31 May. Thus, the statutory financial statements will be made up from 01 January 2016 to 31 May 2017 covering a period of 17 months.

As a result, the current and cumulative financial periods covered relating to the 17 months ended 31 May 2017 do not correspond with any of the financial quarters covered by the interim financial reports of the previous financial year. Therefore, no comparative figures have been disclosed.

4. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 31 December 2015 was not subjected to any audit qualification.

5. Segmental Information

	Contents & value added services RM'000	Investment Holding RM'000	Elimination RM'000	Total Consolidated RM'000
17 months To Date Ended 31 May 2017				
Total external revenue	20,159	-	-	20,159
Inter-segment revenue	8,650	8,398	(17,048)	-
Total segment revenue	<u>28,809</u>	<u>8,398</u>	<u>(17,048)</u>	<u>20,159</u>
Segment results	<u>(1,393)</u>	<u>4,267</u>	<u>(4,563)</u>	(1,689)
Finance costs				(20)
Share of loss in associate				(15)
Loss before taxation				<u>(1,724)</u>
Taxation				(221)
Net Loss after taxation				<u>(1,945)</u>

	Contents & value added services RM'000	Investment Holding RM'000	Elimination RM'000	Total Consolidated RM'000
Perceding 17 months Corresponding Period Ended 31 May 2016				
Total external revenue	N/A	N/A	N/A	N/A
Inter-segment revenue	N/A	N/A	N/A	N/A
Total segment revenue	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Segment results	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	N/A
Finance costs				N/A
Share of loss in associate				N/A
Profit before taxation				<u>N/A</u>
Taxation				N/A
Net Profit after taxation				<u>N/A</u>

5. Segmental Information (continued)

	Contents & value added services RM'000	Investment holding RM'000	Elimination RM'000	Total Consolidated RM'000
As at 31 May 2017				
Total segment assets	59,526	36,476	(22,200)	73,802
Total segment liabilities	18,671	34	(17,417)	1,288
Depreciation and amortisation	3,557	132	-	3,689
Non-cash expenses other than depreciation and amortisation	898	112	-	1,010

	Contents & value added services RM'000	Investment holding RM'000	Elimination RM'000	Total Consolidated RM'000
As at 31 December 2015				
Total segment assets	57,954	34,562	(10,450)	82,066
Total segment liabilities	13,347	1,330	(8,244)	6,433
Depreciation and amortisation	2,684	109	-	2,793
Non-cash expenses other than depreciation and amortisation	836	769	-	1,605

6. Unusual Items due to their Nature, Size or Event

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the seventeen months ended 31 May 2017.

7. Changes in Estimates

There were no changes in accounting estimates made that would materially affect the accounts of the Group for the seventeen months ended 31 May 2017.

8. Seasonal or Cyclical Factors

The interim operations of the Group were not affected by any significant seasonal or cyclical factors during the seventeen months ended 31 May 2017.

9. Dividends Paid

Dividend paid during the seventeen months ended 31 May 2017 is as follows:

- (a) The Board has declared a First and Final Tax Exempt Dividend of 6% per ordinary share in respect of the financial year ended 31 December 2015. The said dividend was paid on 23 June 2016.

10. Valuation of Property, Plant and Equipment

Property, plant and equipment of the Group were not revalued during the seventeen months ended 31 May 2017.

11. Debt And Equity Securities

There were no issuance, cancellation, resale and repayment of debt and equity securities for the seventeen months ended 31 May 2017.

12. Changes in Composition of the Group

There were no changes to the composition of the Group for the seventeen months ended 31 May 2017 except for the following:-

- (a) The Company had on 3 February 2016 acquired two (2) ordinary shares of RM1.00 each representing 100% equity interest in One Seed Sdn. Bhd. (Formerly known as Next Dynasty Sdn. Bhd.), a company incorporated in Malaysia for a total consideration of RM50,000. Subsequent to the Acquisition, One Seed Sdn. Bhd. has become a wholly-owned subsidiary of the Company. The principal activities are engaged in the provision of mobile games publishing platform and related services.
- (b) A wholly-owned subsidiary of the Company, Tameko Sdn. Bhd. (formerly known as M-Mode Systems Sdn. Bhd.) has on 6 June 2016, incorporated a wholly-owned subsidiary, Restro Digital Pte. Ltd. in Singapore. The issued and paid up share capital of Restro Digital Pte. Ltd. is SGD2.00 comprising 2 ordinary shares. The intended principal activities are engaged in mobile cellular, radio paging, other wireless telecommunications activities, other information technology and computer service activities.
- (c) On 22 November 2016, the Company entered into a Sale and Purchase Agreement with Leopard Venture Sdn. Bhd. to dispose its entire 3,000,000 ordinary shares of RM1.00 each, representing 100% of equity interest in NovelPlus Sdn. Bhd. to Leopard Venture Sdn. Bhd. for a total cash consideration of RM1,540,000.00. NovelPlus Sdn. Bhd. is principally engaged in providing mobile multimedia contents and related multimedia telecommunication services, in particular, mobile social reading platform. The share disposal was completed on 20 January 2017.
- (d) On 20 December 2016, the Company announced that Cede Communications Sdn. Bhd., a wholly-owned subsidiary of the Company, had on 5 December 2016 convened a final meeting to conclude the Member's Voluntary Winding-up. Cede Communications Sdn. Bhd. has been dormant for two years and the winding up has no financial impact to the Group.
- (e) The Company has on 19 April 2017 incorporated a 100 % owned subsidiary known as E&J Builders Sdn. Bhd. E&J Builders Sdn. Bhd. was incorporated as a private limited company by shares. The share capital of E&J Builders Sdn. Bhd. is RM2.00. The intended principal activities are to carry on the business as general contractors for construction work of any kind and to deal in building material and hardware merchandise of all kinds and descriptions, or as engineering, contractors, general engineers, site information and plan layout advisers and consultants whether civil, mechanical, electrical, structural, geo-technical, chemical, aeronautical, marine or otherwise.

13. Capital Commitments

There were no capital commitments for the purchase of any property, plant and equipment or any other expenses that were not accounted for in the financial statements as at 31 May 2017.

14. Changes in Contingent Liabilities and Contingent Assets

There were no changes in any contingent liabilities or contingent assets of the Group during the seventeen months ended 31 May 2017.

15. Subsequent Material Events

There were no material events subsequent to the end of the reporting quarter that have not been reflected in the quarter under review.

16. Significant Related Party Transactions

There were no significant related party transactions during the seventeen months ended 31 May 2017.

17. Fair Value of Financial Instruments

The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the assets or liabilities that are not based on observable market data.

The following table analyses the fair value hierarchy for financial instruments carried at fair value in the statement of financial position:

	31 May 2017	31 December 2015
	Level 1 Fair Value RM'000	Level 1 Fair Value RM'000
Financial asset		
Available-for-sale financial assets	3,504	-

Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad For the MAIN Market

18. Performance Review of the Company and Its Subsidiaries

During the current quarter under review, the Group had recorded a profit for the period of RM 0.2 million on the back of RM 1.9 million revenue.

19. Comments on Material Change in Profit Before Taxation

	2 Months Ended 31/05/2017 RM'000	Qtr Ended 31/03/2017 RM'000	% Changes
Turnover	1,948	2,766	-29.6%
Gross Profit	1,576	2,442	-35.5%
Profit Before Taxation	163	721	-77.4%

The Group's turnover decreased by 29.6% as compared to the preceding quarter. The Group recorded profit before taxation of RM 0.2 million in the current quarter and RM 0.7 million in the immediate preceding quarter respectively.

20. Current Year Prospects

The demand in Mobile Internet for smart phone switchers are shaping how the data and product offered in the telecommunication industry. Our prospect for the remaining quarters will be focusing on working together with Mobile Operators to expand our reach, while continuously investing into Mobile Internet business services.

The Group will from time to time look for more opportunities and when appropriate, implement the necessary changes which include diversify its income stream. The incorporation of E&J Builders Sdn Bhd marks another milestone of the Group to explore into property construction and its related business which will be beneficial to the Group in terms of revenue and profit contributions to prevent over reliance on a single stream of income.

21. Variance of Profit Forecast

Not Applicable.

22. Income Tax (Credit) / Expense

	Two Months Ended		Seventeen Months Ended	
	31 May 2017 RM'000	31 May 2016 RM'000	31 May 2017 RM'000	31 May 2016 RM'000
Current Tax	58	N/A	394	N/A
Deferred Tax	(106)	N/A	(173)	N/A
	<u>(48)</u>	<u>N/A</u>	<u>221</u>	<u>N/A</u>

The Group's effective tax rate is lower than the statutory tax rate, primarily due to tax incentives from pioneer status. Despite that, tax provision on the business income generated by other subsidiaries has been provided accordingly.

23. Sale of Unquoted Investment and Properties

There was no sale of unquoted investments and/or properties for the financial period ended 31 May 2017.

24. Quoted Securities

	31 May 2017 RM'000	31 December 2015 RM'000
At Fair Value		
Equity Securities:		
- Quoted Shares	766	-
Debt Securities:		
- Quoted	2,738	-
	<u>3,504</u>	<u>-</u>

25. Status of Corporate Proposals

There were no corporate proposals undertaken by the Group during the seventeen months ended 31 May 2017.

26. Group Borrowings and Debt Securities

There were no borrowings and debts securities as at 31 May 2017.

27. Material Litigation

There was no pending material litigation as at 31 May 2017.

28. Realised and Unrealised Profits

The retained profits as at 31 May 2017 and 31 December 2015 were analysed as follows :

	31 May 2017 RM'000	31 December 2015 RM'000
Total retained profits of the Company and its subsidiaries		
- Realised	56,419	59,536
- Unrealised	(1,430)	(1,602)
	<u>54,989</u>	<u>57,934</u>
Total accumulated loss of an associate		
- Realised	(15)	(84)
	<u>54,974</u>	<u>57,850</u>
Less : Consolidation adjustments	(1,389)	(1,344)
	<u>53,585</u>	<u>56,506</u>
Total Group retained profits as per consolidated accounts	<u>53,585</u>	<u>56,506</u>

29. Dividends Payable

The Board of Directors does not recommend any dividend for the reporting quarter.

30. Earnings Per Share (EPS)

(a) *Basic*

Basic earnings per share figures are computed by dividing profits for the period attributable to Owners of the Company by the weighted average number of ordinary shares in issue during the period.

	Current 2 months Period Ended 31/05/2017	Preceding 2 months Corresponding Period Ended 31/05/2016	17 months To Date Ended 31/05/2017	Preceding 17 months Corresponding Period Ended 31/05/2016
Profit / (Loss) attributable to Owners of the Company (RM'000)	<u>211</u>	N/A	<u>(1,945)</u>	N/A
Weighted average number of ordinary shares in issue	162,709,500	162,709,500	162,709,500	162,709,500
Basic earnings / (loss) per share (sen)	<u>0.13</u>	N/A	<u>(1.20)</u>	N/A

(b) *Diluted*

The diluted earning per share have not been presented as there is no diluted effect for the shares of the Group.

31. Authorisation for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 20 July 2017.